IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: LINDAHL et al. Attorney Docket No.: APL1P306/P3270

Application No.: 10/799,526 Examiner: Olaniran, Fatimat O.

Filed: March 11, 2004 Art Unit: 2615

Title: METHOD AND SYSTEM FOR APPROXIMATING GRAPHIC EQUALIZERS

USING DYNAMIC FILTER ORDER

REDUCTION

Confirmation No.: 8495

CERTIFICATE OF EFS-WEB TRANSMISSION

I hereby certify that this correspondence is being transmitted electronically through EFS-WEB to the Commissioner for Patents, P.O. Box 1450 Alexandria, VA 22313-1450 on September 18, 2008.

Signed: /Kristina Gomez/
Kristina Gomez

Amendment B

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In response to the non-final Office Action mailed June 30, 2008, please enter the following amendments and remarks.

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

Remarks/Arguments begin on page 9 of this paper.